HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

THURSDAY, TWENTY SEVENTH DAY OF JULY TWO THOUSAND AND SIX

WRIT PETITION Nos.15417, 15476 & 15478 of 2006

Between:

M/s. Indian Aluminium Company Ltd.,
Patancheru, Medak District.
.. Petitioner

And

1. The Assistant Commissioner (CT) LTU,
Warangal and another.
..Respondents

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COMMON ORDER: (Per Hon'ble Sri JC, J)**:**

All these three writ petitions are filed by the same petitioner and the issue is identical.

2. The petitioner, a limited company, is carrying on the business of manufacturing aluminium foils which are mostly used in packing material for drugs and medicines etc., The petitioner purchases the raw material from places out of the State as well as the state of Andhra Pradesh.

3. It appears the State of Andhra Pradesh issued two G.O.M.S.Nos.666 and 667, dated 11-10-2001, providing for a set off of the tax already paid by the purchaser like the petitioner.

While computing the liability of the petitioner for tax at the time of the sale of the finished products, for three different assessment years, the petitioner claimed such a set off of the tax, which was rejected by the assessing authority and the petitioner appealed against the assessment orders before the 2nd respondent and the appeals are said to be pending. Pending the appeals, the petitioner sought stay of the recovery of the tax as determined by the assessing authority, which applications were rejected by the 2nd respondent and hence, these three writ petitions.

4. Heard the learned Government Pleader for Commercial Taxes.

5. In the circumstances, all these writ petitions are disposed of at the admission stage directing the respondents not to recover the tax from the petitioner which is the subject matter of dispute with reference to each of the assessment years i.e., 2003-04, 2004-05 and 200-06 before the 2nd respondent-Appellate Deputy Commissioner of Commercial Taxes, Hyderabad, on condition that the petitioner deposits half of the disputed tax, for each of the assessment year, within a period of six weeks from today. While computing the above mentioned amount of 50%, the tax amount if any paid already, shall be given credit to. No costs.

(J.CHELAMESWAR, J)

(D.APPARAO, J)

July 27, 2006.

KVR